

Exempt

Eliminate Retirement of Indebtedness Fund

Additions and Deductions in Plant Subfunds

This presentation must be achieved at fiscal year-end.

COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	ReorgCat	DR	CR	
Record additions and deductions throughout the year.									
1	Auxiliary Self-Funded Enterprises - Exempt TABOR Exempt Enterprise Non E&G/Retirement of Indebtedness Expenditure Bond/Note Principal	320/GXX	NAP	1900/4200	22	6710		\$6,000	
2	Auxiliary Self-Funded Enterprises - Exempt Not used with Balance Sheet Accounts Asset Cash with State Treasury	320/GXX	XXX	XXX	01	1100			\$6,000
3	Auxiliary Self-Funded Enterprises - Exempt Not used with Balance Sheet Accounts Liability Bonds Payable	320/GXX	XXX	XXX	02	2320		\$6,000	
4	Auxiliary Self-Funded Enterprises - Exempt TABOR Exempt Enterprise Non E&G/Retirement of Indebtedness Revenue ROI Elimination Account	320/GXX	NAP	1900/4200	31	ABGN			\$6,000
Year-End Entry to Eliminate ROI									
Necessary only to eliminate ROI fund additions/revenues and deductions/expenses that have been recorded separately.									
5	Financial Presentation Fund TABOR Exempt Enterprise Non E&G/Retirement of Indebtedness Revenue ROI Elimination Account	399/GXX	NAP	1900/4200	31	ABGN		\$6,000	
6	Financial Presentation Fund TABOR Exempt Enterprise Non E&G/Retirement of Indebtedness Expenditure Bond/Note Principal	399/GXX	NAP	1900/4200	22	6710			\$6,000